

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES,	THE	CTA Criminal Case No. O-300 (I.S. No. XVI-INV-11K-00449) For: Violation of Section 255 of the NIRC of 1997, as amended.
	<i>Plaintiff,</i>	
- versus -		

RICHELLE SORIANO LEONARDO (At Large), No. 28 Masalipit Street, San Miguel Meycauayan, Bulacan, and/or No. 6 Fatima Street, Maryville Townhomes, Saluysoy, Meycauayan Bulacan,	Members: MANAHAN, Chairperson, REYES-FAJARDO, and ANGELES, II.
<i>Accused.</i>	Promulgated: JAN 17 2025 <i>11:40 a.m.</i>

x -----x

RESOLUTION

On September 17, 2024, the Court issued a Resolution, dismissing the case in the following fashion:

WHEREFORE, CTA Criminal Case No. O-300 is withdrawn from the archives and accordingly **DISMISSED** for lack of jurisdiction.

SO ORDERED.

On October 4, 2024, the prosecution filed an Omnibus Motion (1. For Reconsideration of the Resolution dated September 17, 2024; and 2. To Allow Amendment of the Information). In its motion, the prosecution alleged that it has fifteen (15) days from receipt of the

Resolution, or until October 4, 2024, to file a Motion for Reconsideration.

The instant Motion must be denied.

Item III (2)(c) of the Revised Guidelines for Continuous Trial of Criminal Cases provides:

III. Procedure

xxx xxx xxx

2. Motions

xxx xxx xxx

(c) Meritorious Motions. - Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, xxx:

xxx xxx xxx

The motion for reconsideration of the resolution of a meritorious motion shall be filed within a **non-extendible period** of five (5) calendar days from receipt of such resolution, xxx.

Motions that do not conform to the requirements stated above shall be considered unmeritorious and shall be denied outright. (emphasis supplied)

From the foregoing, the party aggrieved by the Resolution of the Court is conferred a non-extendible period of five (5) calendar days, reckoned from receipt thereof, within which to file a motion for reconsideration, lest the same shall be denied.

As admitted,¹ the prosecution received the Resolution dated September 17, 2024, dismissing the present case, on September 19, 2024. Consistent with the above rule, the prosecution had a non-extendible period of five (5) calendar days from September 19, 2024 or until September 24, 2024 to seek reconsideration of the adverse ruling. The prosecution's Motion for Reconsideration having been

¹ Page 2, Paragraph No. 7, Prosecution's Omnibus Motion.

belatedly filed only on October 4, 2024, the Court is left with no other recourse but to deny the same.

WHEREFORE, the Omnibus Motion (1. For Reconsideration of the Resolution dated September 17, 2024; and 2. To Allow Amendment of the Information) filed on October 4, 2024 is **DENIED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice